



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN ALAN E

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 196446-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #23 & #116 SEC 20 T3N R2EWM 5.03A

PETITION: 1224

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSMENT VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 271,814	\$	110,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSMENT VALUE	\$ 271,814	BOE VALUE	\$ 110,000

Date of hearing: June 17, 2021

Recording ID# MEADOW

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.03-acre parcel of bare land.

The appellant stated that the first set of properties are in the Meadow Glade area. The property was divided in the event of the owner passing away. The appellant expressed issue with having to hire an appraiser to compensate for the lack of communication with the Assessor's Office to correct the valuation issues. Nobody from the Assessor's Office reviewed the properties in person and they claimed it was at the end of their cycle. To even access the Meadow Glade properties, you must cross a gravel easement road. The area is significantly overgrown, creating access and use issues until remedied. One lot, Alan's, has access off of the neighboring woman's lot that comes in from 159th, but the other lots do not have direct access to a road. In order to bring utilities to the property it would require cutting off access to the neighbor's property during construction. The road to the south is part of a private homeowner's association that is completely opposed to allowing access off of their road for driving access or utilities. From a conversation with the Assessor's Office, they believe that if a parcel is a legal lot but not developable, there should be a 30% valuation category on it. There is no potential to even sell the lots, due to the access issues and most of the lots being landlocked. Correction of the issues would require extensive time, money, and engineering. There is no immediate intent to develop the lots, especially for the owners who are younger. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$110,000 as of January 1, 2020. The appraisal included five comparable sales [#196722-000 sold for \$225,000 in November 2019; #195576-000 sold for \$200,100 in November 2019; #195487-000 sold for \$270,000 in October 2019; #193615-000 sold for \$260,000 in September 2019; and #193336-000 sold for \$234,500 in March 2019]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$81,544 but revised the requested value to \$110,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$110,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

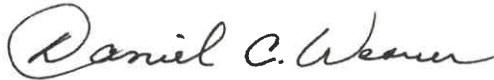
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$110,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN BRIAN L

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-196

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #123 SEC 20 T3N R2EWM 5.57A

PETITION: 1225

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 258,721	\$	120,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 258,721	BOE VALUE	\$ 120,000

Date of hearing: June 17, 2021

Recording ID# MEADOW

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.57-acre parcel of bare land.

The appellant stated that the first set of properties are in the Meadow Glade area. The property was divided in the event of the owner passing away. The appellant expressed issue with having to hire an appraiser to compensate for the lack of communication with the Assessor's Office to correct the valuation issues. Nobody from the Assessor's Office reviewed the properties in person and they claimed it was at the end of their cycle. To even access the Meadow Glade properties, you must cross a gravel easement road. The area is significantly overgrown, creating access and use issues until remedied. One lot, Alan's, has access off of the neighboring woman's lot that comes in from 159th, but the other lots do not have direct access to a road. In order to bring utilities to the property it would require cutting off access to the neighbor's property during construction. The road to the south is part of a private homeowner's association that is completely opposed to allowing access off of their road for driving access or utilities. From a conversation with the Assessor's Office, they believe that if a parcel is a legal lot but not developable, there should be a 30% valuation category on it. There is no potential to even sell the lots, due to the access issues and most of the lots being landlocked. Correction of the issues would require extensive time, money, and engineering. There is no immediate intent to develop the lots, especially for the owners who are younger. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$120,000 as of January 1, 2020. The appraisal included five comparable sales [#196722-000 sold for \$225,000 in November 2019; #195576-000 sold for \$200,100 in November 2019; #195487-000 sold for \$270,000 in October 2019; #193615-000 sold for \$260,000 in September 2019; and #193336-000 sold for \$234,500 in March 2019]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$77,616 but revised the requested value to \$120,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$120,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$120,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN MICHELLE E

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-193

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #120 SEC 20 T3N R2EWM 6.53A

PETITION: 1226

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 276,344	\$	140,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 276,344	BOE VALUE	\$ 140,000

Date of hearing: June 17, 2021

Recording ID# MEADOW

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 6.53-acre parcel of bare land.

The appellant stated that the first set of properties are in the Meadow Glade area. The property was divided in the event of the owner passing away. The appellant expressed issue with having to hire an appraiser to compensate for the lack of communication with the Assessor's Office to correct the valuation issues. Nobody from the Assessor's Office reviewed the properties in person and they claimed it was at the end of their cycle. To even access the Meadow Glade properties, you must cross a gravel easement road. The area is significantly overgrown, creating access and use issues until remedied. One lot, Alan's, has access off of the neighboring woman's lot that comes in from 159th, but the other lots do not have direct access to a road. In order to bring utilities to the property it would require cutting off access to the neighbor's property during construction. The road to the south is part of a private homeowner's association that is completely opposed to allowing access off of their road for driving access or utilities. From a conversation with the Assessor's Office, they believe that if a parcel is a legal lot but not developable, there should be a 30% valuation category on it. There is no potential to even sell the lots, due to the access issues and most of the lots being landlocked. Correction of the issues would require extensive time, money, and engineering. There is no immediate intent to develop the lots, especially for the owners who are younger. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$140,000 as of January 1, 2020. The appraisal included five comparable sales [#196722-000 sold for \$225,000 in November 2019; #195576-000 sold for \$200,100 in November 2019; #195487-000 sold for \$270,000 in October 2019; #193615-000 sold for \$260,000 in September 2019; and #193336-000 sold for \$234,500 in March 2019]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$82,90 but revised the requested value to \$140,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$140,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$140,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
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564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN KRISTY K

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-195

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #122 SEC 20 T3N R2EWM 5.27A

PETITION: 1227

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 251,549	\$	115,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 251,549	BOE VALUE	\$ 115,000

Date of hearing: June 17, 2021

Recording ID# MEADOW

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.27-acre parcel of bare land.

The appellant stated that the first set of properties are in the Meadow Glade area. The property was divided in the event of the owner passing away. The appellant expressed issue with having to hire an appraiser to compensate for the lack of communication with the Assessor's Office to correct the valuation issues. Nobody from the Assessor's Office reviewed the properties in person and they claimed it was at the end of their cycle. To even access the Meadow Glade properties, you must cross a gravel easement road. The area is significantly overgrown, creating access and use issues until remedied. One lot, Alan's, has access off of the neighboring woman's lot that comes in from 159th, but the other lots do not have direct access to a road. In order to bring utilities to the property it would require cutting off access to the neighbor's property during construction. The road to the south is part of a private homeowner's association that is completely opposed to allowing access off of their road for driving access or utilities. From a conversation with the Assessor's Office, they believe that if a parcel is a legal lot but not developable, there should be a 30% valuation category on it. There is no potential to even sell the lots, due to the access issues and most of the lots being landlocked. Correction of the issues would require extensive time, money, and engineering. There is no immediate intent to develop the lots, especially for the owners who are younger. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$115,000 as of January 1, 2020. The appraisal included five comparable sales [#196722-000 sold for \$225,000 in November 2019; #195576-000 sold for \$200,100 in November 2019; #195487-000 sold for \$270,000 in October 2019; #193615-000 sold for \$260,000 in September 2019; and #193336-000 sold for \$234,500 in March 2019]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$75,464 but revised the requested value to \$115,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$115,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$115,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN LISA M

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-194

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #121 SEC 20 T3N R2EWM 5.05A

PETITION: 1229

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 245,647	\$	110,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 245,647	BOE VALUE	\$ 110,000

Date of hearing: June 17, 2021

Recording ID# MEADOW

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.05-acre parcel of bare land.

The appellant stated that the first set of properties are in the Meadow Glade area. The property was divided in the event of the owner passing away. The appellant expressed issue with having to hire an appraiser to compensate for the lack of communication with the Assessor's Office to correct the valuation issues. Nobody from the Assessor's Office reviewed the properties in person and they claimed it was at the end of their cycle. To even access the Meadow Glade properties, you must cross a gravel easement road. The area is significantly overgrown, creating access and use issues until remedied. One lot, Alan's, has access off of the neighboring woman's lot that comes in from 159th, but the other lots do not have direct access to a road. In order to bring utilities to the property it would require cutting off access to the neighbor's property during construction. The road to the south is part of a private homeowner's association that is completely opposed to allowing access off of their road for driving access or utilities. From a conversation with the Assessor's Office, they believe that if a parcel is a legal lot but not developable, there should be a 30% valuation category on it. There is no potential to even sell the lots, due to the access issues and most of the lots being landlocked. Correction of the issues would require extensive time, money, and engineering. There is no immediate intent to develop the lots, especially for the owners who are younger. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$110,000 as of January 1, 2020. The appraisal included five comparable sales [#196722-000 sold for \$225,000 in November 2019; #195576-000 sold for \$200,100 in November 2019; #195487-000 sold for \$270,000 in October 2019; #193615-000 sold for \$260,000 in September 2019; and #193336-000 sold for \$234,500 in March 2019]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$73,694 but revised the requested value to \$110,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$110,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$110,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN JENNA M

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-197

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #124 SEC 20 T3N R2EWM 5.01A

PETITION: 1230

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 241,462	\$	108,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 241,462	BOE VALUE	\$ 108,000

Date of hearing: June 17, 2021

Recording ID# MEADOW

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.01-acre parcel of bare land.

The appellant stated that the first set of properties are in the Meadow Glade area. The property was divided in the event of the owner passing away. The appellant expressed issue with having to hire an appraiser to compensate for the lack of communication with the Assessor's Office to correct the valuation issues. Nobody from the Assessor's Office reviewed the properties in person and they claimed it was at the end of their cycle. To even access the Meadow Glade properties, you must cross a gravel easement road. The area is significantly overgrown, creating access and use issues until remedied. One lot, Alan's, has access off of the neighboring woman's lot that comes in from 159th, but the other lots do not have direct access to a road. In order to bring utilities to the property it would require cutting off access to the neighbor's property during construction. The road to the south is part of a private homeowner's association that is completely opposed to allowing access off of their road for driving access or utilities. From a conversation with the Assessor's Office, they believe that if a parcel is a legal lot but not developable, there should be a 30% valuation category on it. There is no potential to even sell the lots, due to the access issues and most of the lots being landlocked. Correction of the issues would require extensive time, money, and engineering. There is no immediate intent to develop the lots, especially for the owners who are younger. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$108,000 as of January 1, 2020. The appraisal included five comparable sales [#196722-000 sold for \$225,000 in November 2019; #195576-000 sold for \$200,100 in November 2019; #195487-000 sold for \$270,000 in October 2019; #193615-000 sold for \$260,000 in September 2019; and #193336-000 sold for \$234,500 in March 2019]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$72,438 but revised the requested value to \$108,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$108,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$108,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN DALE A & HAAGEN JAANA H

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986055-615

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #119 SEC 20 T3N R2EWM 7.08A

PETITION: 1238

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 304,781	\$	150,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 304,781	BOE VALUE	\$ 150,000

Date of hearing: June 17, 2021

Recording ID# MEADOW

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 7.08-acre parcel of bare land.

The appellant stated that the first set of properties are in the Meadow Glade area. The property was divided in the event of the owner passing away. The appellant expressed issue with having to hire an appraiser to compensate for the lack of communication with the Assessor's Office to correct the valuation issues. Nobody from the Assessor's Office reviewed the properties in person and they claimed it was at the end of their cycle. To even access the Meadow Glade properties, you must cross a gravel easement road. The area is significantly overgrown, creating access and use issues until remedied. One lot, Alan's, has access off of the neighboring woman's lot that comes in from 159th, but the other lots do not have direct access to a road. In order to bring utilities to the property it would require cutting off access to the neighbor's property during construction. The road to the south is part of a private homeowner's association that is completely opposed to allowing access off of their road for driving access or utilities. From a conversation with the Assessor's Office, they believe that if a parcel is a legal lot but not developable, there should be a 30% valuation category on it. There is no potential to even sell the lots, due to the access issues and most of the lots being landlocked. Correction of the issues would require extensive time, money, and engineering. There is no immediate intent to develop the lots, especially for the owners who are younger. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$150,000 as of January 1, 2020. The appraisal included five comparable sales [#196722-000 sold for \$225,000 in November 2019; #195576-000 sold for \$200,100 in November 2019; #195487-000 sold for \$270,000 in October 2019; #193615-000 sold for \$260,000 in September 2019; and #193336-000 sold for \$234,500 in March 2019]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$91,434 but revised the requested value to \$150,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$150,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$150,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN MICHELLE E

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-204

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: SUNNY HILL ESTATES PLAT ALT #3
LOT 33 1.47A

PETITION: 1231

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSMENT VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 181,174	\$	105,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSMENT VALUE	\$ 181,174	BOE VALUE	\$ 105,000

Date of hearing: June 17, 2021

Recording ID# HOCK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.47-acre parcel of bare land.

The appellant stated that the property was divided in the event of the owner passing away. The resulting subject parcels are along 164th Street, which comes with the Sunny Hill subdivision covenant, preventing access off of 164th Street. The area is heavily used for kids walking to and from school, creating additional conflict. Even the parcels directly on existing roads would have significant issues in connecting, due to private ownerships. Working around the issues would require extensive time, money, and engineering. According to the existing covenant of Sunny Hill, only one home would be allowed per lot, which would not make the engineering and construction costs feasible. The appellant has spoken with the board members of the Sunny Hill Neighborhood Association about changes to the covenant, but no meaningful progress has been made at the time of the hearing. Additionally, the lots are roughly an acre and a half or less, but they are zoned R-5. The lot that was split is a one-of-a-kind lot that was created under a certain statute that has now gone away. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$105,000 as of January 1, 2020. The appraisal included five comparable sales [#986047-037 sold for \$292,000 in April 2019; #205163-012 sold for \$290,000 in February 2019; #986047-036 sold for \$329,900 in January 2019; #204947-000 sold for \$215,000 in June 2018; and #986034-176 sold for \$245,000 in May 2018]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$11,776 but revised the requested value to \$105,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$105,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$105,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN BRIAN L

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-208

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: SUNNY HILL ESTATES PLAT ALT #7
LOT 33 1.30A

PETITION: 1232

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 201,588	\$	100,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 201,588	BOE VALUE	\$ 100,000

Date of hearing: June 17, 2021

Recording ID# HOCK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.3-acre parcel of bare land.

The appellant stated that the property was divided in the event of the owner passing away. The resulting subject parcels are along 164th Street, which comes with the Sunny Hill subdivision covenant, preventing access off of 164th Street. The area is heavily used for kids walking to and from school, creating additional conflict. Even the parcels directly on existing roads would have significant issues in connecting, due to private ownerships. Working around the issues would require extensive time, money, and engineering. According to the existing covenant of Sunny Hill, only one home would be allowed per lot, which would not make the engineering and construction costs feasible. The appellant has spoken with the board members of the Sunny Hill Neighborhood Association about changes to the covenant, but no meaningful progress has been made at the time of the hearing. Additionally, the lots are roughly an acre and a half or less, but they are zoned R-5. The lot that was split is a one-of-a-kind lot that was created under a certain statute that has now gone away. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$100,000 as of January 1, 2020. The appraisal included five comparable sales [#986047-037 sold for \$292,000 in April 2019; #205163-012 sold for \$290,000 in February 2019; #986047-036 sold for \$329,900 in January 2019; #204947-000 sold for \$215,000 in June 2018; and #986034-176 sold for \$245,000 in May 2018]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$10,414 but revised the requested value to \$100,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$100,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

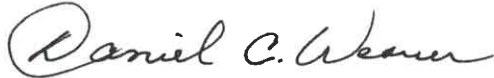
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$100,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN JENNA M

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-205

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: SUNNY HILL ESTATES PLAT ALT #4
LOT 33 1.33A

PETITION: 1233

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 202,807	\$	100,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 202,807	BOE VALUE	\$ 100,000

Date of hearing: June 17, 2021

Recording ID# HOCK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Dale Haagen

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.33-acre parcel of bare land.

The appellant stated that the property was divided in the event of the owner passing away. The resulting subject parcels are along 164th Street, which comes with the Sunny Hill subdivision covenant, preventing access off of 164th Street. The area is heavily used for kids walking to and from school, creating additional conflict. Even the parcels directly on existing roads would have significant issues in connecting, due to private ownerships. Working around the issues would require extensive time, money, and engineering. According to the existing covenant of Sunny Hill, only one home would be allowed per lot, which would not make the engineering and construction costs feasible. The appellant has spoken with the board members of the Sunny Hill Neighborhood Association about changes to the covenant, but no meaningful progress has been made at the time of the hearing. Additionally, the lots are roughly an acre and a half or less, but they are zoned R-5. The lot that was split is a one-of-a-kind lot that was created under a certain statute that has now gone away. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$100,000 as of January 1, 2020. The appraisal included five comparable sales [#986047-037 sold for \$292,000 in April 2019; #205163-012 sold for \$290,000 in February 2019; #986047-036 sold for \$329,900 in January 2019; #204947-000 sold for \$215,000 in June 2018; and #986034-176 sold for \$245,000 in May 2018]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$10,655 but revised the requested value to \$100,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$100,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$100,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN ALAN E

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-209

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: SUNNY HILL ESTATES PLAT ALT #8
LOT 33 1.36A

PETITION: 1234

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 203,871	\$	100,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 203,871	BOE VALUE	\$ 100,000

Date of hearing: June 17, 2021

Recording ID# HOCK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Dale Haagen

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.36-acre parcel of bare land.

The appellant stated that the property was divided in the event of the owner passing away. The resulting subject parcels are along 164th Street, which comes with the Sunny Hill subdivision covenant, preventing access off of 164th Street. The area is heavily used for kids walking to and from school, creating additional conflict. Even the parcels directly on existing roads would have significant issues in connecting, due to private ownerships. Working around the issues would require extensive time, money, and engineering. According to the existing covenant of Sunny Hill, only one home would be allowed per lot, which would not make the engineering and construction costs feasible. The appellant has spoken with the board members of the Sunny Hill Neighborhood Association about changes to the covenant, but no meaningful progress has been made at the time of the hearing. Additionally, the lots are roughly an acre and a half or less, but they are zoned R-5. The lot that was split is a one-of-a-kind lot that was created under a certain statute that has now gone away. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$100,000 as of January 1, 2020. The appraisal included five comparable sales [#986047-037 sold for \$292,000 in April 2019; #205163-012 sold for \$290,000 in February 2019; #986047-036 sold for \$329,900 in January 2019; #204947-000 sold for \$215,000 in June 2018; and #986034-176 sold for \$245,000 in May 2018]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$10,414 but revised the requested value to \$100,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$100,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$100,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN LISA M

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986042-293

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: SUNNY HILL ESTATES PLAT ALT #2
LOT 33 1.36A

PETITION: 1235

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 228,872	\$	100,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 228,872	BOE VALUE	\$ 100,000

Date of hearing: June 17, 2021

Recording ID# HOCK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.36-acre parcel of bare land.

The appellant stated that the property was divided in the event of the owner passing away. The resulting subject parcels are along 164th Street, which comes with the Sunny Hill subdivision covenant, preventing access off of 164th Street. The area is heavily used for kids walking to and from school, creating additional conflict. Even the parcels directly on existing roads would have significant issues in connecting, due to private ownerships. Working around the issues would require extensive time, money, and engineering. According to the existing covenant of Sunny Hill, only one home would be allowed per lot, which would not make the engineering and construction costs feasible. The appellant has spoken with the board members of the Sunny Hill Neighborhood Association about changes to the covenant, but no meaningful progress has been made at the time of the hearing. Additionally, the lots are roughly an acre and a half or less, but they are zoned R-5. The lot that was split is a one-of-a-kind lot that was created under a certain statute that has now gone away. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$100,000 as of January 1, 2020. The appraisal included five comparable sales [#986047-037 sold for \$292,000 in April 2019; #205163-012 sold for \$290,000 in February 2019; #986047-036 sold for \$329,900 in January 2019; #204947-000 sold for \$215,000 in June 2018; and #986034-176 sold for \$245,000 in May 2018]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$10,414 but revised the requested value to \$100,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$100,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$100,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN KRISTY K

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-206

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: SUNNY HILL ESTATES PLAT ALT #5
LOT 33 1.41A

PETITION: 1236

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 205,305	\$	105,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 205,305	BOE VALUE	\$ 105,000

Date of hearing: June 17, 2021

Recording ID# HOCK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.41-acre parcel of bare land.

The appellant stated that the property was divided in the event of the owner passing away. The resulting subject parcels are along 164th Street, which comes with the Sunny Hill subdivision covenant, preventing access off of 164th Street. The area is heavily used for kids walking to and from school, creating additional conflict. Even the parcels directly on existing roads would have significant issues in connecting, due to private ownerships. Working around the issues would require extensive time, money, and engineering. According to the existing covenant of Sunny Hill, only one home would be allowed per lot, which would not make the engineering and construction costs feasible. The appellant has spoken with the board members of the Sunny Hill Neighborhood Association about changes to the covenant, but no meaningful progress has been made at the time of the hearing. Additionally, the lots are roughly an acre and a half or less, but they are zoned R-5. The lot that was split is a one-of-a-kind lot that was created under a certain statute that has now gone away. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$105,000 as of January 1, 2020. The appraisal included five comparable sales [#986047-037 sold for \$292,000 in April 2019; #205163-012 sold for \$290,000 in February 2019; #986047-036 sold for \$329,900 in January 2019; #204947-000 sold for \$215,000 in June 2018; and #986034-176 sold for \$245,000 in May 2018]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$11,296 but revised the requested value to \$105,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$105,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$105,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HAAGEN DALE A & HAAGEN JAANA H

C/O HAAGEN DALE
PO BOX 823110
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986056-207

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: SUNNY HILL ESTATES PLAT ALT #6
LOT 33 1.58A

PETITION: 1237

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 176,908	\$	110,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 176,908	BOE VALUE	\$ 110,000

Date of hearing: June 17, 2021

Recording ID# HOCK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Dale Haagen

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.58-acre parcel of bare land.

The appellant stated that the property was divided in the event of the owner passing away. The resulting subject parcels are along 164th Street, which comes with the Sunny Hill subdivision covenant, preventing access off of 164th Street. The area is heavily used for kids walking to and from school, creating additional conflict. Even the parcels directly on existing roads would have significant issues in connecting, due to private ownerships. Working around the issues would require extensive time, money, and engineering. According to the existing covenant of Sunny Hill, only one home would be allowed per lot, which would not make the engineering and construction costs feasible. The appellant has spoken with the board members of the Sunny Hill Neighborhood Association about changes to the covenant, but no meaningful progress has been made at the time of the hearing. Additionally, the lots are roughly an acre and a half or less, but they are zoned R-5. The lot that was split is a one-of-a-kind lot that was created under a certain statute that has now gone away. The appellant's evidence included an appraisal performed by Paul Jackson of Jackson Group NW indicating a value of \$110,000 as of January 1, 2020. The appraisal included five comparable sales [#986047-037 sold for \$292,000 in April 2019; #205163-012 sold for \$290,000 in February 2019; #986047-036 sold for \$329,900 in January 2019; #204947-000 sold for \$215,000 in June 2018; and #986034-176 sold for \$245,000 in May 2018]. The comparable sales prices were adjusted to cure the deficiencies of the subject property.

The appellant requested a value of \$11,296 but revised the requested value to \$110,000 as determined by the fee appraisal performed by the Jackson Group.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal performed by the Jackson Group NW supports a value of \$110,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$110,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on July 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.